Atterney Do	cket No.: PERFECT-1/CIP	
JUL 3 1 2006 IN THE UNITED STATES PATENT & TRADEMARK OFFICE		
Applicant:	Phillip L. Lam)
Serial No.:	10/772,759)) Group: 3725
Filed:	February 4, 2004) Examiner: Sean M. Michalski
For:	MANICURING APPLIANCE)

AMENDMENT

MAIL STOP: AMENDMENT

Commissioner for Patents
U.S. Patent & Trademark Office
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated March 1, 2006, please amend the aboveidentified patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.